

B104 (FORM 104) (08/07)

<b>ADVERSARY PROCEEDING COVER SHEET</b> (Instructions on Reverse)		<b>ADVERSARY PROCEEDING NUMBER</b> (Court Use Only)		
<b>PLAINTIFFS</b> <i>UNIQUE STELLA INDIVIDUALLY, AND D/B/A: STELLA EARLY LEARNING CENTER INC.</i>	<b>DEFENDANTS</b> <i>UNITED STATES OF AMERICA ACTING THROUGH T.R.S. MAXIMUS, INC (VIRGINIA)</i>			
<b>ATTORNEYS</b> (Firm Name, Address, and Telephone No.) <i>STELLA UNIQUE 2330 CORONET WAY ATLANTA, GA 30318.</i>	<b>ATTORNEYS</b> (If Known)			
<b>PARTY</b> (Check One Box Only) <input checked="" type="checkbox"/> Debtor <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input type="checkbox"/> Creditor <input type="checkbox"/> Other <input type="checkbox"/> Trustee	<b>PARTY</b> (Check One Box Only) <input type="checkbox"/> Debtor <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input checked="" type="checkbox"/> Creditor <input type="checkbox"/> Other <input type="checkbox"/> Trustee			
<b>CAUSE OF ACTION</b> (WRITE A BRIEF STATEMENT OF CAUSE OF ACTION, INCLUDING ALL U.S. STATUTES INVOLVED) <i>VIOLATION OF AUTOMATIC STAY ORDER THUS CAUSING A CONSTITUTIONAL VIOLATION AND DAMAGES THERE TO ON THE DEBTOR, AND HER BUSINESS FUNDS.</i>				
<b>NATURE OF SUIT</b> (Number up to five (5) boxes starting with lead cause of action as 1, first alternative cause as 2, second alternative cause as 3, etc.)				
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; border: none;"> <b>FRBP 7001(1) – Recovery of Money/Property</b>  <input checked="" type="checkbox"/> 11-Recovery of money/property - §542 turnover of property  <input type="checkbox"/> 12-Recovery of money/property - §547 preference  <input checked="" type="checkbox"/> 13-Recovery of money/property - §548 fraudulent transfer  <input type="checkbox"/> 14-Recovery of money/property - other   <b>FRBP 7001(2) – Validity, Priority or Extent of Lien</b>  <input type="checkbox"/> 21-Validity, priority or extent of lien or other interest in property   <b>FRBP 7001(3) – Approval of Sale of Property</b>  <input type="checkbox"/> 31-Approval of sale of property of estate and of a co-owner - §363(h)   <b>FRBP 7001(4) – Objection/Revocation of Discharge</b>  <input type="checkbox"/> 41-Objection / revocation of discharge - §727(c),(d),(e)   <b>FRBP 7001(5) – Revocation of Confirmation</b>  <input type="checkbox"/> 51-Revocation of confirmation   <b>FRBP 7001(6) – Dischargeability</b>  <input type="checkbox"/> 66-Dischargeability - §523(a)(1),(14),(14A) priority tax claims  <input type="checkbox"/> 62-Dischargeability - §523(a)(2), false pretenses, false representation, actual fraud  <input type="checkbox"/> 67-Dischargeability - §523(a)(4), fraud as fiduciary, embezzlement, larceny                      (continued next column)                 </td> <td style="width: 50%; vertical-align: top; border: none;"> <b>FRBP 7001(6) – Dischargeability (continued)</b>  <input type="checkbox"/> 61-Dischargeability - §523(a)(5), domestic support  <input type="checkbox"/> 68-Dischargeability - §523(a)(6), willful and malicious injury  <input type="checkbox"/> 63-Dischargeability - §523(a)(9), student loan  <input type="checkbox"/> 64-Dischargeability - §523(a)(15), divorce or separation obligation (other than domestic support)  <input type="checkbox"/> 65-Dischargeability - other   <b>FRBP 7001(7) – Injunctive Relief</b>  <input checked="" type="checkbox"/> 71-Injunctive relief – imposition of stay  <input type="checkbox"/> 72-Injunctive relief – other   <b>FRBP 7001(8) Subordination of Claim or Interest</b>  <input type="checkbox"/> 81-Subordination of claim or interest   <b>FRBP 7001(9) Declaratory Judgment</b>  <input checked="" type="checkbox"/> 91-Declaratory judgment   <b>FRBP 7001(10) Determination of Removed Action</b>  <input type="checkbox"/> 01-Determination of removed claim or cause   <b>Other</b>  <input type="checkbox"/> SS-SIPA Case – 15 U.S.C. §§78aaa et seq.  <input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)                 </td> </tr> </table>			<b>FRBP 7001(1) – Recovery of Money/Property</b> <input checked="" type="checkbox"/> 11-Recovery of money/property - §542 turnover of property <input type="checkbox"/> 12-Recovery of money/property - §547 preference <input checked="" type="checkbox"/> 13-Recovery of money/property - §548 fraudulent transfer <input type="checkbox"/> 14-Recovery of money/property - other  <b>FRBP 7001(2) – Validity, Priority or Extent of Lien</b> <input type="checkbox"/> 21-Validity, priority or extent of lien or other interest in property  <b>FRBP 7001(3) – Approval of Sale of Property</b> <input type="checkbox"/> 31-Approval of sale of property of estate and of a co-owner - §363(h)  <b>FRBP 7001(4) – Objection/Revocation of Discharge</b> <input type="checkbox"/> 41-Objection / revocation of discharge - §727(c),(d),(e)  <b>FRBP 7001(5) – Revocation of Confirmation</b> <input type="checkbox"/> 51-Revocation of confirmation  <b>FRBP 7001(6) – Dischargeability</b> <input type="checkbox"/> 66-Dischargeability - §523(a)(1),(14),(14A) priority tax claims <input type="checkbox"/> 62-Dischargeability - §523(a)(2), false pretenses, false representation, actual fraud <input type="checkbox"/> 67-Dischargeability - §523(a)(4), fraud as fiduciary, embezzlement, larceny (continued next column)	<b>FRBP 7001(6) – Dischargeability (continued)</b> <input type="checkbox"/> 61-Dischargeability - §523(a)(5), domestic support <input type="checkbox"/> 68-Dischargeability - §523(a)(6), willful and malicious injury <input type="checkbox"/> 63-Dischargeability - §523(a)(9), student loan <input type="checkbox"/> 64-Dischargeability - §523(a)(15), divorce or separation obligation (other than domestic support) <input type="checkbox"/> 65-Dischargeability - other  <b>FRBP 7001(7) – Injunctive Relief</b> <input checked="" type="checkbox"/> 71-Injunctive relief – imposition of stay <input type="checkbox"/> 72-Injunctive relief – other  <b>FRBP 7001(8) Subordination of Claim or Interest</b> <input type="checkbox"/> 81-Subordination of claim or interest  <b>FRBP 7001(9) Declaratory Judgment</b> <input checked="" type="checkbox"/> 91-Declaratory judgment  <b>FRBP 7001(10) Determination of Removed Action</b> <input type="checkbox"/> 01-Determination of removed claim or cause  <b>Other</b> <input type="checkbox"/> SS-SIPA Case – 15 U.S.C. §§78aaa et seq. <input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)
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<input checked="" type="checkbox"/> Check if this case involves a substantive issue of state law <input checked="" type="checkbox"/> Check if a jury trial is demanded in complaint Other Relief Sought:		<input type="checkbox"/> Check if this is asserted to be a class action under FRCP 23 Demand \$		
<i>PUNITIVE DAMAGES &amp; COMPENSATORY DAMAGES.</i>				

FILED  
 IN CLERK'S OFFICE  
 U.S. BANKRUPTCY COURT  
 NORTHERN DISTRICT  
 OF GEORGIA  
 H. REGINA THOMAS,  
 CLERK  
 DEC 17 2010 AM 09:07

BI04 (FORM 104) (08/07), Page 2

BANKRUPTCY CASE IN WHICH THIS ADVERSARY PROCEEDING ARISES		
NAME OF DEBTOR <i>UNIGWE STELLA</i>	BANKRUPTCY CASE NO. <i>10-91637</i>	
DISTRICT IN WHICH CASE IS PENDING <i>NORTHERN DISTRICT GEORGIA</i>	DIVISION OFFICE <i>ATLANTA</i>	NAME OF JUDGE
RELATED ADVERSARY PROCEEDING (IF ANY)		
PLAINTIFF <i>UNIGWE STELLA</i> <i>D/B/A STELLA LEARNING CT</i>	DEFENDANT <i>UNITED STATES</i> <i>AMERICA &amp; MAXIMUS INC</i>	ADVERSARY PROCEEDING NO.
DISTRICT IN WHICH ADVERSARY IS PENDING <i>NORTHERN DISTRICT GEORGIA</i>	DIVISION OFFICE <i>ATLANTA</i>	NAME OF JUDGE <i>SACCA</i>
SIGNATURE OF ATTORNEY (OR PLAINTIFF)  <i>Stellalogue</i>		
DATE <i>12/17/2010</i>	PRINT NAME OF ATTORNEY (OR PLAINTIFF) <i>STELLA UNIGWE</i>	

#### INSTRUCTIONS

The filing of a bankruptcy case creates an "estate" under the jurisdiction of the bankruptcy court which consists of all of the property of the debtor, wherever that property is located. Because the bankruptcy estate is so extensive and the jurisdiction of the court so broad, there may be lawsuits over the property or property rights of the estate. There also may be lawsuits concerning the debtor's discharge. If such a lawsuit is filed in a bankruptcy court, it is called an adversary proceeding.

A party filing an adversary proceeding must also must complete and file Form 104, the Adversary Proceeding Cover Sheet, unless the party files the adversary proceeding electronically through the court's Case Management/Electronic Case Filing system (CM/ECF). (CM/ECF captures the information on Form 104 as part of the filing process.) When completed, the cover sheet summarizes basic information on the adversary proceeding. The clerk of court needs the information to process the adversary proceeding and prepare required statistical reports on court activity.

The cover sheet and the information contained on it do not replace or supplement the filing and service of pleadings or other papers as required by law, the Bankruptcy Rules, or the local rules of court. The cover sheet, which is largely self-explanatory, must be completed by the plaintiff's attorney (or by the plaintiff if the plaintiff is not represented by an attorney). A separate cover sheet must be submitted to the clerk for each complaint filed.

**Plaintiffs and Defendants.** Give the names of the plaintiffs and defendants exactly as they appear on the complaint.

**Attorneys.** Give the names and addresses of the attorneys, if known.

**Party.** Check the most appropriate box in the first column for the plaintiffs and the second column for the defendants.

**Demand.** Enter the dollar amount being demanded in the complaint.

**Signature.** This cover sheet must be signed by the attorney of record in the box on the second page of the form. If the plaintiff is represented by a law firm, a member of the firm must sign. If the plaintiff is pro se, that is, not represented by an attorney, the plaintiff must sign.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

**In Ref:**

**Case No: 10-91637.**

**Chapter 13**

**UNIGWE STELLA, INDIVIDUALLY, AND  
D/B/A: STELLA EARLY LEARNING CENTER, INC.**

**DEC 17 2010 AM09:07**

**Debtor**

**UNIGWE STELLA, INDIVIDUALLY, AND  
D/B/A: STELLA EARLY LEARNING CENTER, INC.**

**Plaintiff,**

**FILED**  
**IN CLERK'S OFFICE**  
**U.S. BANKRUPTCY COURT**  
**NORTHERN DISTRICT**  
**OF GEORGIA**  
**H. REGINA THOMAS,**  
**CLERK**  
**BY: DEPUTY CLERK**

**Adversary Proceeding#:** \_\_\_\_\_

**VS.**

**UNITED STATES OF AMERICA,  
Acting through: INTERNAL REVENUE SERVICE (IRS),  
& MAXIMUS, INC. (VIRGINIA).,  
Defendants**

**COMPLAINT FOR DAMAGES**

**Comes now debtor / Plaintiff Stella Unigwe, individually, and d/b/a: Stella Early Learning Center, Inc. files this her adversary complaint for damages against the**

defendants violation of the Bankruptcy Automatic Stay Order, pursuant to 11 USC 362, **and for** violation of debtor / Plaintiff clearly established constitutional right to due – process, and equal protection of the laws under the fourteenth Amendment U.S. Constitution; & against the aforementioned named Defendants, individually, jointly, and separately. **Thus**, debtor / Plaintiff herein respectfully show the court as follows:

## **JURISDICTION AND VENUE**

### **(1).**

This Court has jurisdiction to consider the Complaint pursuant to **28 U.S.C. §1334(A) (b) and 28 U.S.C. §157(A) (B) (2)**; and also that the Court has the authority to enter a final judgment in this adversary proceeding because it constitutes a core proceeding arising under **title 11 as contemplated by 28 U.S.C. §157(b) (1)**, and such other jurisdictional grounds the court may have in this case.

**(2-A).**

This Court jurisdiction to consider this Complaint is also evoke pursuant to **26 U.S.C. §7432 and 7433** authorizing taxpayer actions against the United States to recover limited damages resulting from specific types of misconduct by IRS employees.

**(2-B).**

Jurisdiction **may** also be conferred upon this Court pursuant to 28 U.S.C.A. sections 1331 and 1343 because matters in controversy arise under the Constitution and laws of the United States. Venue is proper as to claims stated herein.

**(2-C).**

Plaintiff also shows that to the extent defendant(s) named herein might have had any form of immunity(s) as to the Claims herein made against them, defendant(s) have “waived” said immunity(s) in accordance with Georgia - Tortuous Act (O.C.G.A. section: 50-21-20...et seq.); and in

accordance with Claims filed under 42 U.S.C.A. section: 1983, or as applicable herein.

**(3).**

Debtor/ Plaintiff Stella Unigwe, individually, and is a residence of Cobb County Georgia, and d/b/a: Stella Early Learning Center, Inc., (with a current city of Atlanta business license) located at 2330 Coronet Way Atlanta, GA. 30318.

**(4).**

Defendant Maximus, Inc. (VIRGINIA), is a private company that operates, manages, & controls all financial transactions dealing with Debtor/ Plaintiff's business on behalf of all concern parties for the State of Georgia E-Government Child Care Revolutionizing Access, Service, and Payment Processing, located at 34 Peachtree Street. Atlanta, GA. 30303; and the name and address of its registered agent are: CSC CORPORATION Services, Inc. 40 TECHNOLOGY PKWY SOUTH, #300 NORCROSS GA 30092.

**(5).**

Defendant, UNITED STATES OF AMERICA, Acting through: INTERNAL REVENUE SERVICE (IRS) is subject to the jurisdiction of this court, and may be served through its lawyer Sally Quillian Yates, United States Attorney for the Northern District of Georgia, Richard B. Russell Federal Building 75 Spring Street, S.W. Suite 600 Atlanta, GA 30303-3309; and also to: the civil-process clerk at the United States attorney's office, Attorney General of the United States U.S. Department of Justice, 950 Pennsylvania Avenue, NW Washington, DC 20530-0001.

**(6)**

The United States IRS officer involved in this case & matter is Harvey Davis, Jr, individually, is a resident of the State of Georgia, and is located at 5240 Snapfinger Park Drive, Suite 190, Decatur, GA. 30035.

## **PRELIMINARY STATEMENT**

Plaintiff herein show that the facts contained therein this special pleading contain material facts between State actors & private \ entities that were intentionally done to implicate and violate the civil rights due process rights of Plaintiff under 42 U.S.C. section 1983.

**(7).**

This is also a civil rights action against all the defendants named and shown- herein for the depriving the Plaintiff Stella Unigwe, individually, and d/b/a: Stella Early Learning Center, Inc. of **well established** constitutional, **statutory**, and common law rights.

**(8).**

Specifically, this action also challenges Defendants denial of Plaintiffs rights secured under the first and fourteenth Amendments to the United States



Constitution (Art.1, U.S. Constitution, Art. XIV, U.S. Constitution), & also 42 U.S.C.A. section 1983, and as guaranteed by , U.S. Bankruptcy statutory laws.

**(9).**

Each of the acts of defendants alleged in this complaint(s) were done by defendants under the color of law and pretense of the statutes and laws of the United States and the State of Georgia, and under the authority of their office as employees, or agents of the United States; all of whom, acted as Corrupt conspirators.

**(10)**

Plaintiff alleges that each of the defendants performed, participated in, aided and/or abetted in some manner the acts averred in this action, proximately caused the damages averred in the complaint(s) before this honorable court, and are thus liable to Plaintiff for the damages and other relief sought in this action(s).

**(11).**

Based on information and belief, Plaintiff alleges that defendants, UNITED STATES OF AMERICA, Acting through: INTERNAL REVENUE SERVICE (IRS), was “responsible” for the training and supervision of Harvey Davis, Jr, their employees & Staff responsible for processing U.S. bankruptcy notices & Automatic Stay Orders of the Court; thus “liable” for all actions performed during their duties, in the “Taking and Giving” of directions and command for the use, or benefit defendants, by the aforesaid person(s); were these action(s) leads or contributed to any injury or violation of the rights of a citizen of the United States, to “due-process”, rights to “liberty and freedom”, and rights to equal protection of the law.

**(12).**

Based on information and belief, Plaintiff alleges that defendant, MAXIMUS, INC. (VIRGINIA)., was “responsible” for the training and supervision of their employees / Staff responsible for processing U.S. bankruptcy notices AND Automatic Stay Orders of the Court; thus “liable” for all actions performed during

their duties, in the “Taking and Giving” of directions and command for the use, or benefit defendants, by the aforesaid person(s); were these action(s) leads or contributed to any injury or violation of the rights of a citizen of the United States, to “due-process”, rights to “liberty and freedom”, and rights to equal protection of the law.

## **STATEMENT OF FACTS**

### **Part “A”**

**(13).**

*Debtor //Plaintiff herein* shows that she filed for an Order of Relief under **Chapter 13** of Title 11 on 10/25/2010, and was assigned the case #: **10-91637.**, and that he aforementioned case is still currently pending before this Court.

**(14).**

*Debtor //Plaintiff* shows that she is “Self- Employed” and operates a small day care business “Stella’s Early Learning Center Inc.” which she solely own , and depends on all income generated from her business to operate & survive with, and also to help service her chapter 13 bankruptcy payments & plan covering all her personal & **business debts filed** with the court under chapter 13 reorganization.

**(15).**

*Debtor //Plaintiff* also shows that her “Self- Employ” small business, Stella Early Learning Center, Inc., which she solely owned and manages, had previously transferred **all** of the corporate assets & Liabilities to her, individually, pursuant to a signed agreement entered before her pre-petition filing.

**(16).**

*Debtor //Plaintiff* shows that the aforesaid business is part of **debtor’s tools of trade** use to generate revenues, and is also property of the estate that’s exempted; and necessary for her reorganization.

**(17).**

*Debtor //Plaintiff* shows that the gravamen of this complaint, and adversary action is **that** despite *Debtor //Plaintiff* filing of her chapter 13 bankruptcy on October 25<sup>th</sup>, 2010, the **Defendants( UNITED STATES OF AMERICA, Acting through: INTERNAL REVENUE SERVICE (IRS), & MAXIMUS, INC. (Virginia)**, acting separately and jointly, wrongfully, willfully, and maliciously, collected and paid a **“Pre-Petition debts”** from Plaintiff’s financial business account with Maximus, Inc., **without** Plaintiff prior consent; **and without** asking the order of the Court to lift the automatic stay Order that’s currently in place, before taking the aforesaid action(s) as herein described.

**(18).**

*Debtor //Plaintiff* shows that Maximus, Inc. (Virginia) is a private company that operates, manages, & controls all financial transactions dealing with Debtor/*Plaintiff*’s business child care services, on behalf of all concern parties, and that the Defendants were both listed on the creditors list filed with the Court, and were sent notice of Debtor Bankruptcy petition filing which they all received by the Court.

**(19).**

*Debtor //Plaintiff* shows that On or about October 29<sup>th</sup>, 2010, Debtor / Plaintiff after listing and filing as “creditors or concern parties” in her bankruptcy petition the names of Defendants with the Court, **WERE** also sent and faxed both Defendants a copy of her bankruptcy petition **which shows her business I.D. numbers, and her social security numbers** with a cover letter attached to it, notifying all “Concern Parties / creditors” of the court Automatic stay order.  
**See:** Exhibit “A -1”.

**(20).**

*Debtor //Plaintiff* shows that On or about October 29<sup>th</sup>, 2010, Debtor / Plaintiff after properly listed the names & address of the Defendants, as “creditors or concern parties” on her bankruptcy petition **which shows her business I.D. numbers, and her social security numbers** with a cover letter attached to it, notifying all “Concern Parties / creditors” of the court Automatic stay order.  
; **and even after** the Court clerk’s office **“properly sent (mailed) defendants notice of debtors bankruptcy petition filing”**, they still failed to honor the notice and automatic stay order when they took monies from debtors business account

with Maxamus; knowing full well that the company (Stella Unigwe, d/b/a: Stella Early Learning Center).

See: Exhibit "A -1" (Matrix list of debtor creditor's names & addresses).

**(21).**

*Debtor //Plaintiff* shows that On or about October 29<sup>th</sup>, 2010, Debtor / Plaintiff after properly listed the names & address of the Defendants, as "creditors or concern parties" on her bankruptcy petition Matrix list of debtor creditor's names & addresses . **and that** the Court clerk's office "**properly served defendants a notice of debtors bankruptcy petition filing**", and that they still failed to honor the notice and automatic stay order.

See: Exhibit "A-2".

**(22).**

*Debtor //Plaintiff* shows that On November 4<sup>th</sup> & 5<sup>th</sup> 2010, her business financial account with Maximus, Inc( Virginia), was debited in the total amount **of \$11,994.00** by both Defendants as payment for an I.R.S. Lien that existed "pre-bankruptcy petition".

See: Exhibit "B".

**(23).**

*Debtor //Plaintiff* shows that was confused as to the aforesaid charge and action, as it was unbeknownst to her who authorized it for it was not something she had previously given prior consent to.

**(24).**

*Debtor //Plaintiff* shows that upon realization of the aforesaid action & charge, Plaintiff communicated by phone with the Defendants, and sent messages to the Defendants requesting that the aforementioned amount taken from her account, be returned and credited back to her business account with Maximus, Inc (Virginia) without delay.

**See:** Exhibit "C".

**(25).**

*Debtor //Plaintiff* shows that Defendant Maximus, Inc. (Virginia). responded by stating that the debtor / Plaintiff contact the I.R.S. officer (Harvey Davis, Jr.) who told them days after receiving her notice of bankruptcy petition, to debit the debtor



financial account with them, for the Plaintiff to make payment arrangements directly with I.R.S. and HARVEY DAVIS, JR; and not with the bankruptcy court.

See: Exhibit "D".

**(26).**

*Debtor //Plaintiff* shows that she promptly called the I.R.S. officer (Mr. Harvey Davis. Jr.) Via phone at (404) 338 9647 **and via** Fax line (404) 338-9726 requesting that the monies taken from her business account **based** on "pre-petition Liens" need to be turn over back immediately to her Maximus, Inc. ( Virginia) business account; but Defendant (UNITED STATES OF AMERICA, Acting through: INTERNAL REVENUE SERVICE (IRS) **failed to respond.**

**(27).**

*Debtor //Plaintiff* shows that both the Defendants herein aware, and should have been aware that Debtor had filed for bankruptcy reorganization under chapter 13, and that's an Automatic Stay Order is in place when they took their actions; and that they knew or should have known that the Automatic Stay Order "protects" the debtor and her business interest from pre-petition liens or claims.

**(28).**

*Debtor //Plaintiff* shows that on or about September 30<sup>th</sup>, 2010 **all** of the corporation assets & Liabilities of “Stella Early Learning Center, Inc.” which she solely owned, control, and manages **was** transferred / sold to Debtor, individually, pursuant to a signed agreement.

**See:** Exhibit “E-1” enclosed herein.

**(29).**

*Debtor //Plaintiff* show she is a “Self- Employ” Nigerian U.S. citizen with a small day care business known as Stella Early Learning Center Inc., of about (15) fifteen kids, and with two (2) part time staff employees; and she is a mother of three kids.

**(30).**

*Debtor //Plaintiff* show **that without the funds illegally or improperly collected** by the respondents, **there would be no funds left** for the debtor to operated her self-employed day care business, and pay her staff salaries or will she be able to take her of own children, personal home expenses, and **or to effectively be able to**

**reorganize** before this court; thus, being also denied a fundamental right as a U.S. Citizen to equal protection of the laws

**(31).**

*Debtor //Plaintiff* also shows that the actions of the defendants if allow to continue, would cause **more severe hardship on the debtor and on other Creditors** listed on debtor's bankruptcy chapter 13 petition; and that the Plaintiff would not be able to pay the balance of any court cost due and owed to this court.

## **STATEMENT OF FACTS**

### **Part "B"**

**(32).**

*Debtor //Plaintiff* shows that **on December 2<sup>nd</sup> 2010** , defendant (IRS officer, Mr. Davis) sent debtor **mailings asking debtor** to contact defendant (IRS) about determination of liability on a pre-petition debt after receiving notice of automatic

stay order that was sent and faxed both Defendants by both the debtor and the court clerk's office; **and** that the debtor felt been harassed and intimidated by the above action(s).

See: enclosed Exhibit

**(33).**

*Debtor //Plaintiff* shows that **again on December 6<sup>th</sup> 2010**, defendant (IRS office Mr. Davis) sent debtor **mailings asking debtor** to contact defendant about pre-petition payments, determination of liability on a pre-petition debts; despite receiving notice of automatic stay order that was sent or faxed to both Defendants by both the debtor **and by the court clerk's office**; **and** that the debtor felt been harassed and intimidated by the above collection action(s) by the defendants.

**See:** enclosed Exhibit.

**(34).**

*Debtor //Plaintiff* shows that On or about that **again on December 6<sup>th</sup> 2010** October 29<sup>th</sup>, 2010, Debtor / Plaintiff after properly listed the names & address of the Defendants, as "creditors or concern parties" on her bankruptcy petition; **and**

that the Court clerk's office also **"properly gave or notified defendants a of debtors bankruptcy petition filing"**, and that they still failed to honor the notice and automatic stay order of this court.

**See:** Exhibit "A -2" (Matrix list of debtor creditor's names & addresses).

**(35).**

Plaintiff shows that defendants herein violated her civil rights under the color of law (U.S. Internal Revenue Laws or rules); and that defendants actions against Plaintiff when they violated the U.S. Bankruptcy Court Automatic Stay Order on each and all occasion as stated in this complaint, defendants did violate Plaintiff civil rights **not to be** deprive of her property (**\$11,994.00** ), liberty & freedom, without "due process", **and to be accorded the "Equal -protection" of the U.S. Bankruptcy laws she relied on**, and as further guaranteed under the fourteenth Amendment to the United States Constitution (Art, XIV, U.S. Constitution).

**FIRST CLAIM FOR RELIEF**

**Art.X1V, U.S. Constitution, 42 U.S.C.A.-1983**  
**VIOLATION OF EQUAL PROTECTION OF LAW**  
**On the bases of National Origin**

**(36).**

Plaintiff herein incorporates by reference and re-alleges all of the preceding paragraphs of this complaint as if fully set forth herein:

**(37).**

*Debtor //*Plaintiff shows that the above conduct by the defendants violated the right of Plaintiff not to be deprived of the equal protect of the laws on the basis of National origin under the fourteenth Amendment constitution, (Art. X1V, U.S. Constitution).

**(38).**

In addition to the above, Plaintiff shows that defendants after receiving notice of the Court Automatic stay order that was sent and faxed to both Defendants by the debtor and by the court clerk's office; on or about October 29<sup>th</sup>, 2010, defendants neglected **to wait after** receiving the **notice** of bankruptcy filing, and subjected Plaintiff to intentionally debiting the account of the company she solely owed. However, under normal circumstances, Defendants **will not subject other** persons born in United States, given the same bankruptcy stay order notice as aforesaid herein; and in so doing **or** by not performing the aforesaid **equal** treatment and requirements, **defendants have subjected Plaintiff to adverse treatment(s) as a result thereof.**

**(39).**

Plaintiff shows that the defendants, by refusing not to honor U.S. bankruptcy stay order notice usage, and customs, In obeying U.S. bankruptcy stay orders, notices as aforesaid, to and of whom Defendants disapproved, while honoring such requirements as aforesaid to similar persons whom Defendants approved, Defendants have in effect, created two classes of African American Citizens; one

born in America by a slave descendant of Africa, and the other one(s) born by a non-slave descendant of Africa as an America citizen; such as or like most Nigerians here in the U.S.

**(40-A).**

Plaintiff shows there is no rational bases for Defendants treatment of the Plaintiff or for the classification Defendants have created. The course of conduct taken by, or attributed to Defendants is not tailored to further any legitimate, substantial or compelling interest. Accordingly, their conduct violates the equal protection guarantee found in Art. XIV. U.S. Constitution.

**(40-B).**

Plaintiff shows that it is well established that some or most Americans like Defendants employees, have dislike for African American citizens especially, of African Americans decent not born here in the U.S.; and that the Plaintiff is an African American citizen of Nigeria decent, who has provided valuable services over the years to her country (U.S.A) community, by creating jobs for other families over the years, and by taking good care of thousands of little children in the community through the Day (Stella Early Learning Center, Inc.) business which she solely owned.



**(41).**

Plaintiff shows that as a result of Defendants unconstitutional actions, Plaintiff has suffered substantial injuries beyond doubt; including and not limited to: personal injuries, financial losses, emotional pain, and mental anguish; and for anyone to question the validity of the truth contained herein, such a person(s), need only to go through what Plaintiff went through and still is going through, to understand the seriousness of the damages.

**(42).**

The acts of the Defendants herein were performed knowingly, recklessly, intentionally, and maliciously, by reason of which Plaintiff / debtor is entitled and request that the Court award actual damages, of \$11,994.00 , plus punitive damages in the amount of \$500,000.00, for an aggregate award of \$511, 994.00, to be supplemented, if necessary, by an additional award of punitive damages in the amount of \$1,500 per calendar day for any subsequent stay violation by the defendants in this case; and with post judgment interest on such sums at the current federal post-judgment interest rate( 0.58% or as adjusted) until paid, with all court costs, if any, taxed against the Defendants individually, and jointly according to

proof by Plaintiff against all defendants in their individual capacity; and **FOR EACH OF THE TIME** defendant(s) violated the U.S. Bankruptcy Automatic Stay Order **as stated** herein this Complaint (for on or about 11/05/10, 12/02/10, 12/06/10 & thereafter).

**SECOND CLAIM FOR RELIEF**

**UNDER**

**Art. XIV U.S. Constitution, 42 U.S.C.A.1983**

**Right not to deprive of liberty or “property”**

**Without due process of the law**

**(43).**

Plaintiff herein incorporates by reference and re-alleges all of the preceding paragraphs of this complaint as if fully **set forth herein:**

**(44).**

The above conduct by the defendants violated the right of Plaintiff not to be deprived of liberty or “property” (Plaintiff’s **\$11,994.00**) without due process of law protected under the fourteenth Amendment constitution, (Art. XIV, U.S. - Constitution).

**(45).**

In addition to the above, Plaintiff shows that defendants on or about November 4<sup>th</sup>, 2010, **agreed to intentionally refuse or neglect** to obey U.S. bankruptcy stay order notice issue to defendants, as as required under U.S. Bankruptcy law, **before** subjecting Plaintiff to the actions contained herein; and that in so doing **or** in not performing the aforesaid **requirements**, defendants conspire to subject Plaintiff to adverse treatment(s), loss of liberty and property, and as a result of their **Conspiracy** fully outlined in this and **all** the pleadings and complaint(s) filed or knowing full well **or** should have known fully well that the U.S. bankruptcy automatic stay order notice should have been followed, and that by so doing, the Defendants were in violation of State and federal bankruptcy automatic stay order Notice / law.

**(46).**

Plaintiff shows there are no rational bases for Defendants treatment of the Plaintiff; the course of conduct taken by, or attributed to Defendants is not tailored to further any legitimate, substantial or compelling interest. Accordingly, their conduct violates Plaintiff's rights not to be deprived of liberty or "property" without due process of law guaranteed under Art. XIV. U.S. Constitution.

**(47).**

Plaintiff shows that as a result of Defendants unconstitutional actions, Plaintiff has suffered substantial injuries beyond doubt; including and not limited to: medical injuries, career injuries, financial losses, emotional pain, and mental anguish; and for anyone to question the validity of the truth contained herein, such a person(s), need only to go through what Plaintiff went through and still is going through, to understand the seriousness of the damages

**(48).**

The acts of the Defendants herein were performed knowingly, recklessly, intentionally, and maliciously, by reason of which Plaintiff / debtor is entitled and request that the Court award actual damages, of \$11,994.00 , plus punitive damages in the amount of \$500,000.00, for an aggregate award of \$511, 994.00,

to be supplemented, if necessary, by an additional award of punitive damages in the amount of \$1,500 per calendar day for any subsequent stay violation by the defendants in this case; and with post judgment interest on such sums at the current federal post-judgment interest rate( 0.58% or as adjusted) until paid, with all court costs, if any, taxed against the Defendants individually, and jointly according to proof by Plaintiff against all defendants in their individual capacity.

### **THIRD CLAIM FOR RELIEF**

#### **USE OF CONSPIRACY**

#### **TO DEPRIVE RIGHTS GUATRANTED UNDER**

#### **Art. XIV U.S. Constitution, 42 U.S.C.A.1983**

**(49).**

Plaintiff herein incorporates by reference and re-alleges all of the preceding paragraphs of this complaint as if fully set forth herein:

**(50).**

Plaintiff herein shows that the Defendants, in doing the acts and things complained of before this Court, **the Defendants were conspirators by “agreement”**, conduct, and action(s), engaged in a scheme and conspiracy designed and intended **to deny and deprive** Plaintiff of **rights** guaranteed to her under the Constitution and laws of the United States and in particular those herein enumerated in the relief's sought here in this complaint.

**(51).**

The above conduct by the defendants violated the rights of Plaintiff not to be deprived of liberty or property (**\$11,994.00**) without due process of law, equal protection under the law, **and to be secured in person against unreasonable searches, and seizure guaranteed, and protected** under the fourteenth Amendment of U.S. Constitution, (Art. XIV, U.S. - Constitution).

**(52).**

In addition to the above, Plaintiff shows that defendants on or about November 4<sup>th</sup>, 2010 **agreed, to intentionally fail or neglect** to obey the U.S. Bankruptcy court Automatic Stay Order issued on October 25<sup>th</sup>, 2010 issued to all concerned parties,

and/or as required under the U.S. Bankruptcy laws, policy, usage, or customs, in issuing Automatic Stay Orders as routinely provided the United States Bankruptcy laws, to other persons born in United States before subjecting a Plaintiff "after reaching an agreement", not to obey the U.S. Bankruptcy court Automatic Stay Order. In so doing or in not performing the aforesaid requirements defendants conspire to subject Plaintiff to adverse treatment(s), loss of liberty and property, as a result of their Conspiracy fully outlined in this and all the pleadings and complaint(s) filed in this Court knowing full well or should have known fully well that the U.S. Bankruptcy court Automatic Stay Order issued on October 25<sup>th</sup>, 2010 must be obeyed by all concern parties who receive such notice; and that by so not doing, the defendants were in violation of the aforesaid federal law.

(53).

Plaintiff shows there are no rational bases for Defendants treatment of the Plaintiff as aforesaid; and that the course of conduct taken by, or attributed to, Defendants is not tailored to further any legitimate, substantial or compelling interest.

Accordingly, their conduct violates Plaintiff's rights not to be deprived of liberty or property (\$11,994.00) without due process of law guaranteed under Art. XIV. U.S. Constitution by way of any conspiracy(s).

**(54).**

Plaintiff shows that as a result of Defendants conspiracy(s) and unconstitutional actions, Plaintiff has suffered substantial injuries beyond doubt; including and not limited to: financial losses, **emotional pain**, and **mental** anguish; and for anyone to question the validity of the truth contained herein, such a **person(s)**, need only to go through what Plaintiff want through and still is going through, to understand the seriousness of the **damages** or injuries.

**(55).**

The acts of the Defendants were performed knowingly, recklessly, intentionally, maliciously, and by agreement of all the defendants named in this complaint; by reason of which Plaintiff is entitled and request that the Court award actual and Compensatory damages, and Punitive damages in the amount of **\$4 million dollars**; and/or in an amount to be determined according to proof by Plaintiff against all defendants in their individual capacity(s); and to be supplemented by an additional award of punitive damages in the amount of **\$1,500** per calendar day for any subsequent stay violation by the defendants in this case; with all court costs, if any, taxed against the Defendants individually, and jointly.



**FOURTH CLAIM FOR RELIEF**

**RETALIATION AGAINST EXCERCISE OF**

**FREEDOM OF SPEECH**

**RIGHTS GUATRANTED UNDER**

**Art. XIV U.S. Constitution, 42 U.S.C.A.1983**

**(56).**

Plaintiff herein incorporates by reference and re-alleges all of the preceding paragraphs of this complaint as if fully set forth herein

**(57).**

Plaintiff herein shows that the Defendants, in doing the acts and things complained of before this Court, **the Defendants were conspirators by “agreement”**, conduct, and action(s), engaged in a scheme and conspiracy designed and intended

**to deny and deprive Plaintiff of rights guaranteed to him** under the Constitution and bankruptcy laws of the United States and in particular those herein enumerated in the relief's sought here in this complaint.

**(58).**

The above conduct by the defendants violated the rights of Plaintiff not to be subjected to any retaliation for the right to exercise Of **freedom of speech rights**, liberty without due process of law, or equal protection under the law, and to be secured in person against unreasonable searches, and seizure guaranteed, and protected under the fourteenth Amendment of U.S. Constitution, (Art. XIV, U.S. - Constitution).

**(59).**

In addition to the above, Plaintiff shows that defendants on November 4<sup>th</sup>, 2010, **agreed to intentionally fail or neglect** to obey the U.S. Bankruptcy court Automatic Stay Order issued on October 25<sup>th</sup>, 2010 issued to all concerned parties, as required under U.S. Bankruptcy court policy, usage, or customs, in issuing Automatic Stay Orders to other persons born in United States before subjecting the Plaintiff to the mistreatments contained herein this complaint, **“after reaching an**

**agreement” to do.** In so doing **or** in not performing the aforesaid Automatic Stay **requirements,** defendants conspire to subject Plaintiff to adverse treatment(s), loss or deprivation of liberty and her property, as a result of their **Conspiracy** fully outlined in this complaint to this Court.

**(60).**

Plaintiff shows there are no rational bases for Defendants treatment of the Plaintiff; the course of conduct taken by, or attributed to, Defendants is not tailored to further any legitimate, substantial or compelling interest. Accordingly, their conduct violates Plaintiff's rights not to be deprived of liberty (freedom) without due process of law guaranteed under Art. XIV. U.S. Constitution by way of any conspiracy(s).

**(61).**

Plaintiff herein shows that on 10/25/10, when she filed for chapter 13 bankruptcy, and notified the defendants of it, defendants displayed a feeling of dissatisfaction towards Plaintiff about her chapter 13 bankruptcy filing; and insist that the Plaintiff/ debtor should make payments directly to the I.R.S., instead of through the Bankruptcy courts.

**(62).**

Plaintiff showed that because Plaintiff only wanted to honestly reorganize her financial condition, did she filed for chapter 13 bankruptcy, and that the Defendants acting together, **“retaliated”** by debiting the debtors day care business which she owns 100%.

**(63)**

Plaintiff herein shows that the above-described conduct by the defendant(s) violated Plaintiff’s right to freedom of speech under the first Amendment of the United States Constitution Art. 1. U.S. Constitution by retaliation(s), chilling, and “detering” Plaintiff from wanting to exercise her right as aforesaid herein.

**(64).**

Plaintiff herein shows that the aforesaid acts of the Defendant(s) were performed knowingly, recklessly, intentionally, maliciously, and by agreement of all the defendants; by reason of which Plaintiff is entitled and request that the Court award actual, & **Compensatory** damages, including **Punitive** damages in the

amount of **\$1.5 million dollars**; or in an amount to be determined according to proof by Plaintiff against all defendants in their individual capacity(s) **FOR EACH TIME** defendant(s) violated the U.S. Bankruptcy Automatic Stay Order **as stated** herein this Complaint (for on or about 11/05/10, 12/02/10, 12/06/10 & thereafter).

Dated this 15<sup>th</sup> Day of December, 2010.

Respectfully Submitted:

By: Stella Unigwe

**Stella Unigwe, d/b/a: Stella Early Learning Center. (Chapter 13 Debtor)**

2330 Coronet Way, Atlanta, Ga. 30318.

**(770)514 -0722, and (404) 351 -8087.**

**VERIFICATION**

Personally appearing before the undersigned duly authorize officer of oath is Stella Unigwe, Individually, and d/b/a: Stella Early Learning Center. (Chapter 13 Debtor), after first being sworn deposes and states that the facts, allegations, and exhibits contained in this COMPLAINT, is true and correct to the best of my knowledge and belief.

By: Stella Unigwe

Stella Unigwe, Individually; and d/b/a:

Stella Early Learning Center, Inc.

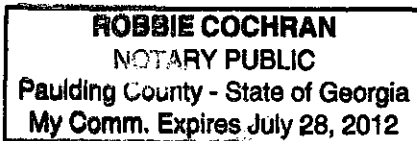
**Sworn to and subscribe before Me**

**This 15<sup>th</sup>, day of December 2010**

By: Robbie Cochran

Notary Public.

My commission expires:



## **EXHIBITS**

~~EXHIBITS~~

EXHIBITS:

A - 1 - - - -

A - 2 - - - -

A - 3 - - - -

A - 4 - - - -

LETTER OF  
BANKRUPTCY NOTICES  
SENT TO DEFENDANTS  
VIA FAX. CONFIRMED O.K.  
THAT IT WAS RECEIVED.

B - 1 - - - -

B - 2 - - - -

B - 3 - - - -

FUNDS WITHDRAWN FROM  
DEBTOR'S BUSINESS ACCOUNTS  
AFTER THEY WERE INFORMED  
OF BANKRUPTCY FILING BY  
DEFENDANTS I.R.S./MAXIMUS.

C - - - - -

DEMAND LETTER TO RETURN  
FUNDS SENT TO DEFENDANTS  
WHICH THEY RECEIVED & REFUSED.

D #2 - - - -

EVIDENCE SHOWING THAT I.R.S.  
AND MAXIMUS ACTED TOGETHER  
TO WITHDRAW PLAINTIFF FUNDS  
IN VIOLATION OF STAY ORDER.

E - 1 - - - -

E - 2 - - - -

CORPORATE RESOLUTION AND  
STATEMENT SHOWING THAT THE  
PLAINTIFF IS THE SOLE OWNER  
OF STELLA'S EARLY LEARNING CENTER

F - 1 - - - -

F - 2 - - - -

EVIDENCE OF I.R.S. CONTINUED  
VIOLATION OF STAY ORDER AFTER  
DECEMBER 1ST HEARING, AND  
BANKRUPTCY FILING NOTICE RECEIVED

G - - - -

CREDITORS LIST  
SHOWING THAT I.R.S. & MAXIMUS  
WAS PROPERLY LISTED & SERVED  
BY THE COURT AND BY PLAINTIFF.



EXHIBIT A-1

**To: Internal Revenue Service**

PO Box 105050

Atlanta, GA 39901-0002

Attn: Marsha Moore & Harvey Davis. ✓

Fax#: (404) 338-9726.

**To: Bank of America – Legal Department.**

P. O. Box 25118.

Tampa, FL. 33622.

**To: Maximus**

34 Peachtree Street. Suite #: 2400.

Atlanta, Ga. 30303.

Fax#: (404) 601-1030. ✓

**From: Stella Early Learning Center and c/o. Stella Uniqwe.**

SS#:0632, EIN#: 58-1939421, and 58-1848279.

2330 Coronet Way. N.W. Atlanta, Ga. 30318-2116.

✓ **Subject: Notification of Bankruptcy Case Filing; and Request to Release Hold on Debtor's Business Financial Accounts.**

**Dated: October, 29<sup>th</sup>, 2010.**

**Sent: Via Fax, U.S. Mail**

---

**Sir/ Madam:**

**Enclosed please find YOUR NOTICE AND PROOF OF Bankruptcy case filing (#: 10- 91637) by Debtor Stella Uniqwe, 100% sole owner, and d/b/a: Stella Early Learning Center just filed on October 25<sup>th</sup>, 2010.**

Based on the within notification and request, you are required to release all your current hold, freeze, or levy on debtor's business & personal financial banking accounts, and /or financial transactions accounts under your control or direction; in compliance with **11 U. S. C. section 362 (A) Automatic Stay-** without delay; and Failure of which, is sanctionable under same code.

The following financial account(s) numbers, SS#, or ENI #'s are currently being held by you based on your direction, or are under your control, and said hold or levy need to be released to enable debtor's current post-petition Bankruptcy plan, and financial activities:

**(1). Bank America (Act#: 003265451940 & Act#: 003252938859).**

**(2). Maximus – (58- 1939421, and 58- 1848279).**

**(3). I.R.S. - SS#:0632, EIN#: 58-1939421, and 58-1848279.**

**Yours Truly.**

**Enclosure:  
CC: 083055**

## VOLUNTARY PETITION

**Name of Joint Debtor (Spouse) (Last, First, Middle):**

All Other Names used by the Debtor in the last 8 years  
(include married, maiden, and trade names): **DIRIA**

All Other Names used by the Joint Debtor in the last 8 years  
(include married, maiden, and trade names):

0632, 58 -1939421, and 58 -1848279,

Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN  
(if more than one, state all):

Street Address of Joint Debtor (No. and Street, City, and State):

2330 Coronet way N.W.  
Atlanta, Ga. 30318-2116.

ZIP CODE

County of Residence or of the Principal Place of Business:

County of Residence or of the Principal Place of Business:  
Fulton County

Mailing Address of Debtor (if different from street address).

**Mailing Address of Joint Debtor (if different from street address):**

ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):

**10-91637**

**ZIP CODE**

ZIP CODE

**Chapter of Bankruptcy Code Under Which  
the Petition is Filed (Check one box.)**

- ☒ Individual (includes Joint Debtors)  
See Exhibit D on page 2 of this form.
- ☐ Corporation (includes LLC and LLP)
- ☐ Partnership
- ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.)

- ☐ Health Care Business  
☐ Single Asset Real Estate as defined in  
 11 U.S.C. § 101(51B)  
☐ Railroad  
☐ Stockbroker  
☐ Commodity Broker  
☐ Clearing Bank  
☒ Other

**Tax-Exempt Entity**  
(Check box, if applicable.)

- ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).

- |                                     |            |                          |                          |
|-------------------------------------|------------|--------------------------|--------------------------|
| <input type="checkbox"/>            | Chapter 7  | <input type="checkbox"/> | Chapter 15 Petition for  |
| <input type="checkbox"/>            | Chapter 9  |                          | Recognition of a Foreign |
| <input type="checkbox"/>            | Chapter 11 |                          | Main Proceeding          |
| <input type="checkbox"/>            | Chapter 12 | <input type="checkbox"/> | Chapter 15 Petition for  |
| <input checked="" type="checkbox"/> | Chapter 13 |                          | Recognition of a Foreign |
|                                     |            |                          | Nonmain Proceeding       |

**Nature of Debts**  
(Check one box.)

- ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as “incurred by an individual primarily for a personal, family, or household purpose.”
- ☒ Debts are primarily business debts.

Filing Fee (Check one box.)

- ☐ Full Filing Fee attached.
- ☒ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
- ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

## Chapter 11 Debtors

**Check one box:**

- ☐ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
- ☐ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

**Check if:**

- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter).

**Check all applicable boxes:**

- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

### Statistical/Administrative Information

- ☐ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☒ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

**THIS SPACE IS FOR  
COURT USE ONLY**

### Estimated Number of Creditors

- |                          |                                     |                          |                          |                          |                          |                          |                          |                          |                          |
|--------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1-49                     | 50-99                               | 100-199                  | 200-999                  | 1,000-5,000              | 5,001-10,000             | 10,001-25,000            | 25,001-50,000            | 50,001-100,000           | Over 100,000             |

### Estimated Assets

- |                          |                          |                                     |                          |                             |                              |                               |                                |                              |                          |
|--------------------------|--------------------------|-------------------------------------|--------------------------|-----------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>    | <input type="checkbox"/>     | <input type="checkbox"/>      | <input type="checkbox"/>       | <input type="checkbox"/>     | <input type="checkbox"/> |
| \$0 to \$50,000          | \$50,001 to \$100,000    | \$100,001 to \$500,000              | \$500,001 to \$1 million | \$1,000,001 to \$10 million | \$10,000,001 to \$50 million | \$50,000,001 to \$100 million | \$100,000,001 to \$500 million | \$500,000,001 to \$1 billion | More than \$1 billion    |

### Estimated Liabilities

- |                          |                          |                          |                                     |                             |                              |                               |                                |                              |
|--------------------------|--------------------------|--------------------------|-------------------------------------|-----------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>    | <input type="checkbox"/>     | <input type="checkbox"/>      | <input type="checkbox"/>       | <input type="checkbox"/>     |
| \$0 to \$50,000          | \$50,001 to \$100,000    | \$100,001 to \$500,000   | \$500,001 to \$1 million            | \$1,000,001 to \$10 million | \$10,000,001 to \$50 million | \$50,000,001 to \$100 million | \$100,000,001 to \$500 million | \$500,000,001 to \$1 billion |

OCT 25 2040 PM07:47

**FILED**

IN CLERK'S OFFICE  
HARRISBURG, PA. COURT  
NORTH DISTRICT  
OF PENNSYLVANIA

☐ More than 1 billion  
☐ More than 1 billion

REGINA THOMAS  
CLERK

EXHIBIT "A" - 3

## TRANSMISSION VERIFICATION REPORT

TIME : 10/29/2010 11:11  
NAME : COBB LAW LIBRARY  
FAX : 7705281162  
TEL : 7705281884  
SER.# : 000M7N339008

DATE, TIME  
FAX NO./NAME  
DURATION  
PAGE(S)  
RESULT  
MODE

10/29 11:10  
94043389726  
00:01:07  
03  
OK  
STANDARD  
ECM

- I.R.S.

**To: Internal Revenue Service**

PO Box 105050

Atlanta, GA 39901-0002

Attn: Marsha Moore &amp; Harvey Davis. ✓

Fax#: (404) 338-9726.

**To: Bank of America – Legal Department.**

P. O. Box 25118.

Tampa, FL. 33622.

**To: Maximus**

34 Peachtree Street. Suite #: 2400.

Atlanta, Ga. 30303. ✓

Fax#: (404) 601-1030.

**From: Stella Early Learning Center and c/o. Stel a Uniqwe.**

SS#:0632, EIN#: 58-1939421, and 58-1848279.

2330 Coronet Way. N.W. Atlanta, Ga. 30318-2116.

✓ **Subject: Notification of Bankruptcy Case Filing; and Request to  
Release Hold on Debtor's Business Financial Accounts.**

**Dated: October, 29<sup>th</sup>, 2010.** ✓**Sent: Via Fax, U.S. Mail**

## TRANSMISSION VERIFICATION REPORT

EXHIBIT A-4

TIME : 10/29/2010 11:15  
NAME : COBB LAW LIBRARY  
FAX : 7705281162  
TEL : 7705281884  
SER. # : 000M7N339008

DATE, TIME  
FAX NO. /NAME  
DURATION  
PAGE(S)  
RESULT  
MODE

10/29 11:13  
94046011030  
00:01:08  
03  
OK  
STANDARD  
ECM

— MAXIMUS.

**To: Internal Revenue Service**

PO Box 105050

Atlanta, GA 39901-0002

Attn: Marsha Moore & Harvey Davis.

Fax#: (404) 338-9726.

**To: Bank of America – Legal Department.**

P. O. Box 25118.

Tampa, FL. 33622.

**To: Maximus**

34 Peachtree Street. Suite #: 2400.

Atlanta, Ga. 30303.

Fax#: (404) 601-1030.

**From: Stella Early Learning Center and c/o. Stella Unique.**

SS#:0632, EIN#: 58-1939421, and 58-1848279.

2330 Coronet Way. N.W. Atlanta, Ga. 30318-2116.

**Subject: Notification of Bankruptcy Case Filing; and Request to  
Release Hold on Debtor's Business Financial Accounts.**

**Dated: October, 29<sup>th</sup>, 2010.**

**Sent: Via Fax, U.S. Mail**

Form 668-A(ICS)  
(Rev. July, 2002)

Document Page 46 of 56

Department of the Treasury - Internal Revenue Service

**Notice of Levy**

DATE: 11/04/2010

REPLY TO: Internal Revenue Service

HARVEY DAVIS JR

5240 SNAPPINGER PARK DRIVE STE 190

DECATUR, GA 30035

TELEPHONE NUMBER

OF IRS OFFICE: (404)338-9647

#11,994

NAME AND ADDRESS OF TAXPAYER:

STELLAS EARLY LEARNING CTR

2330 CORONET WAY NW

ATLANTA, GA 30318-2116

TO: MAXIMUS INC.

34 PEACHTREE ST

ATLANTA, GA 30303

chk# 1710411 - 1,766.00

1710412 - 5518.06

1710413 - 4710.00

11,994

IDENTIFYING NUMBER(S): 58-1939421

STEL

THIS IS NOT A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
941	12/31/2001	\$7,215.22	\$4,203.12	\$11,418.34
941	12/31/2002	\$33,236.52	\$12,237.10	\$45,473.62
941	09/30/2003	\$10,301.36	\$4,744.55	\$15,045.91
941	12/31/2003	\$4,711.48	\$2,133.59	\$6,845.07
941	03/31/2004	\$10,583.09	\$4,592.57	\$15,175.66
941	06/30/2004	\$9,314.85	\$3,793.41	\$13,108.26
941	09/30/2004	\$11,512.94	\$4,152.93	\$15,665.87
941	03/31/2005	\$4,947.93	\$1,753.92	\$6,701.85
941	06/30/2005	\$4,405.22	\$1,493.93	\$5,899.15
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. =====>			Total Amount Due	See page 4

We figured the interest and late payment penalty to 12/04/2010

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying number(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.

To respond to this levy —

1. Make your check or money order payable to United States Treasury.
2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (not on a detachable stub.).
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative

HARVEY DAVIS JR

Title

REVENUE OFFICER

Part 1 — For Addressee

Catalog No. 35389E [www.irs.gov](http://www.irs.gov)

Form 668-A(ICS) (7-2002)

EXHIBIT: "A-1" "A-1"

Form 668-A(ICS)  
(Rev. July 2002)

Department of the Treasury - Internal Revenue Service

## Notice of Levy

DATE: 11/04/2010

TELEPHONE NUMBER

REPLY TO: Internal Revenue Service

OF IRS OFFICE: (404)338-9647

HARVEY DAVIS JR

5240 SNAPPINGER PARK DRIVE STE 190

DECATUR, GA 30035

NAME AND ADDRESS OF TAXPAYER:

STELLAS EARLY LEARNING CTR

2330 CORONET WAY NW

ATLANTA, GA 30318-2116

TO: MAXIMUS INC.

34 PEACHTREE ST

ATLANTA, GA 30303

IDENTIFYING NUMBER(S): 58-1939421

STEL

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
941	09/30/2005	\$9,568.07	\$2,904.88	\$12,472.95
941	03/31/2006	\$5,822.11	\$1,515.69	\$7,337.80
941	06/30/2006	\$16,042.66	\$3,924.60	\$19,967.26
941	09/30/2006	\$12,754.29	\$1,093.54	\$13,847.83
941	03/31/2007	\$9,474.68	\$1,620.47	\$11,095.15
941	06/30/2007	\$10,682.55	\$1,576.21	\$12,258.76
941	09/30/2007	\$5,536.44	\$713.82	\$6,250.26
941	12/31/2007	\$22,111.43	\$2,481.11	\$24,592.54
941	03/31/2008	\$2,605.78	\$252.66	\$2,858.44
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. =====>			Total Amount Due	See page 4

We figured the interest and late payment penalty to 12/04/2010

246,014

Although we have told you to pay the amount you owe, it is still not paid. This is your copy of a notice of levy we have sent to collect this unpaid amount. We will send other levies if we don't get enough with this one.

Banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anyone else we send a levy to must turn over your money, property, credits, etc. that they have (or are already obligated for) when they would have paid you.

If you decide to pay the amount you owe now, please bring a guaranteed payment (cash, cashier's check, certified check, or money order) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8546 within one year after the fees are charged.

If you have any questions, or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time to call.

Signature of Service Representative

/S/ HARVEY DAVIS JR

Title

REVENUE OFFICER

Part 4 - For Taxpayer

Form 668-A(ICS) (7-2002)

EXHIBIT: "A-2" "A-2"

TO WHOM IT MAY CONCERN:

---

This is to certify and resolve, that **all** (100%) of the corporation assets & Liabilities belonging to Stella Early Learning Center, Inc., are herein transferred to Stella Unigwe, individually, for the sum of \$10.00. They are now assets & liabilities of Stella Unigwe.

Dated this 30th Day of September, 2010

By: Stella Unigwe

Stella Unigwe (President & Owner)

Stella Early Learning Center, Inc.

**Accepted:**

By: Stella Unigwe

Stella Unigwe (Individually)

Witness By: Ike Unigwe

Ike Unigwe.



EXHIBIT E-2

TO WHOM IT MAY CONCERN

This is to certify that a corporate resolution for Stella's Early Learning Center Inc,, was entered on or about September 30<sup>th</sup>, 2010 **stating as follows:**

- 1). That Stella Unigwe who originally owns 100% of the corporation shares, is now the corporation's new president effective immediately.
- 2). That all of the corporation assets and liabilities are transferred to Stella Early Learning Center, Inc.
- 3). That the corporation would seek to reinstate its status with the Georgia secretary of State – Corporation division as soon as possible.
- 4). That Ike Unigwe new position would continue to be the registered agent for the corporation; and would also act as the corporation vice- president.
- 5). Notwithstanding the aforesaid, Stella Unigwe, as owner of the aforesaid corporation, was allowed to conduct business in the name of the corporation as: Stella Unigwe D/B/A: Stella Early Learning Center, Inc. since September 30<sup>th</sup>, 2010.

By: Ike Unigwe

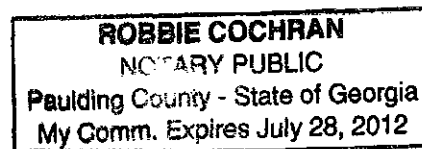
Ike Unigwe, Jr. (secretary) Stella Early Learning Center, Inc.

Sworn to and subscribe before Me

This 16<sup>th</sup>, day of December 2010

By: Robbie Cochran

Notary Public.



My commission expires:

**Internal Revenue Service**  
5240 SNAPPINGER PARK DRIVE STE 190  
DECATUR, GA 30035

**Department of the Treasury**

Letter Number: 3164A (DO)

Date:

12/02/2010

Social Security Number or

Employer Identification Number:

256-35-0632

Contact Person:

HARVEY DAVIS JR

Contact Telephone Number:

(404)338-9647

Employee Identification Number:

1000250673

STELLA UNIGWE  
2104 BRECONRIDGE DR SW  
MARIETTA, GA 30064

We are attempting to collect unpaid taxes from the business named below.

**BUSINESS NAME:** STELLAS EARLY LEARNING CTR

**ADDRESS:** 2330 CORONET WAY NW  
ATLANTA, GA 30318-2116

**EIN:** 58-1939421

We are now determining who may be personally responsible for some portion of the tax. We have received information that indicates you may have some responsibility for the tax. We encourage you to contact us if you have information that would help us determine your personal liability.

As part of this determination process, we sometimes talk with other persons when we need to obtain or verify related information. If we do contact other persons, we will generally need to provide them limited information about you, such as your name. The law prohibits us from disclosing any more information than is necessary. Our need to contact other persons may continue until we collect the tax.

If you have any questions regarding this letter or wish to request a list of people we contact regarding this matter, please call us at the telephone number shown above.

Sincerely,



HARVEY DAVIS JR  
REVENUE OFFICER

EIN 58-1939421 TFRP Pay sheet Tue Nov 30 10:28:28 2010  
 TC TC-dt TC-amt Tax Only Employer Employee IncTaxWith TrustFundP

200306 6219.81 10339.17 3944.76 3944.76 2449.65 6394.41

650 0 06/17/2003 -4119.36 4119.36 3944.76 174.60 0.00 174.60  
 150 0 12/06/2010 10339.17 4119.36 3944.76 174.60 0.00 174.60  
 166 0 12/06/2010 1399.46 00 4119.36 3944.76 174.60 0.00 174.60  
 186 0 12/06/2010 740.24 4119.36 3944.76 174.60 0.00 174.60  
 196 0 12/06/2010 3956.10 4119.36 3944.76 174.60 0.00 174.60  
 276 0 12/06/2010 1554.95 00 4119.36 3944.76 174.60 0.00 174.60

Period Balance 6219.81 0.00 3770.16 2449.65 6219.81  
 Balance Sub-totals 6219.81 0.00 3770.16 2449.65 6219.81

200806 6589.47 10677.89 4088.42 4088.41 2501.06 6589.47

650 0 08/18/2008 -4000.00 4000.00 4000.00 0.00 0.00 0.00  
 150 0 06/22/2009 10677.89 4000.00 4000.00 0.00 0.00 0.00  
 166 0 06/22/2009 2402.53 00 4000.00 4000.00 0.00 0.00 0.00  
 186 0 06/22/2009 1067.79 4000.00 4000.00 0.00 0.00 0.00  
 196 0 06/22/2009 426.67 4000.00 4000.00 0.00 0.00 0.00  
 276 0 06/22/2009 387.28 00 4000.00 4000.00 0.00 0.00 0.00  
 186 0 07/27/2009 333.89 4000.00 4000.00 0.00 0.00 0.00  
 276 0 10/18/2010 1001.68 00 4000.00 4000.00 0.00 0.00 0.00

Period Balance 6677.89 88.42 4088.41 2501.06 6589.47  
 Balance Sub-totals 12897.70 88.42 7858.57 4950.71 12809.28

200809 4208.59 7708.59 3019.14 3019.14 1670.31 4689.45

650 0 11/06/2008 -3500.00 3500.00 3019.14 480.86 0.00 480.86  
 150 0 06/22/2009 7708.59 3500.00 3019.14 480.86 0.00 480.86  
 166 0 06/22/2009 946.93 00 3500.00 480.86 0.00 480.86  
 186 0 06/22/2009 770.86 3500.00 3019.14 480.86 0.00 480.86  
 196 0 06/22/2009 164.57 3500.00 3019.14 480.86 0.00 480.86  
 276 0 06/22/2009 168.34 00 3500.00 480.86 0.00 480.86  
 186 0 07/27/2009 210.43 3500.00 3019.14 480.86 0.00 480.86  
 276 0 10/18/2010 631.29 00 3500.00 480.86 0.00 480.86

Period Balance 4208.59 0.00 2538.28 1670.31 4208.59  
 Balance Sub-totals 17106.29 88.42 10396.85 6621.02 17017.87

Internal Revenue Service

Document

Page 52 of 56

Department of the Treasury

5240 SNAPPINGER PARK DRIVE STE 190  
DECATUR, GA 30035

Date:

12/06/2010

Social Security or

Employer Identification Number

58-1939421

Person to Contact:

HARVEY DAVIS JR

Contact Telephone Number:

(404)338-9647

Employee Identification Number:

1000250673

**CERTIFIED MAIL - RETURN RECEIPT**

STELLAS EARLY LEARNING CTR  
2330 CORONET WAY NW  
ATLANTA, GA 30318-2116

**FINAL NOTICE**  
**NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING**  
**PLEASE RESPOND IMMEDIATELY**

**Why We Are Sending You This Letter**

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request an Appeals hearing (under IRC Section 6330(a)).

**What You Need To Do**

Please send us a full payment today to prevent additional collection action. Make your check or money order payable to "United States Treasury". Write your Social Security number or Employer Identification Number on your payment. Send your payment to us in the enclosed envelope, along with a copy of this letter. The amount you owe through 01/05/2011 is \$13,916.24. Additional penalty and interest charges will be due if you pay after this date.

If you wish to request an Appeals hearing, complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and send it to us within 30 days from this letter's date. You must complete, sign, and return this form to the above address within 30 days to preserve your rights to contest an Appeals' decision in the U.S. Tax Court.

**Information about Interest and Penalty Charges**

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

**Interest - Internal Revenue Code Section 6601**

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing and failure to pay tax owed. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

**Compound Interest** – We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (income, employment, excise, etc.) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31<sup>st</sup> day after we notify you of the underpayment of tax amounts you owe over \$100,000, minus your timely payments and credits.

**Paying Late - Internal Revenue Code Section 6651(a)(2), (a)(3) and (d)(1)**

We charge a late penalty of ½ percent of the tax owed each month or part of a month that the tax remains unpaid from the due date, up to a maximum of 25 percent of the tax due. The ½ percent increases to 1 percent for each subsequent month or part of a month if the tax remains unpaid 10 days after we issue a notice of intent to levy.

**What We Are Going To Do**

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request an Appeals hearing within 30 days from this letter's date, we may take collection action against your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, and other income.

**How To Get Help**

If you have recently paid this tax or if you can't pay it, call us immediately at the telephone number shown at the top of this letter.

The enclosed Publication 594, *The IRS Collection Process*, and Publication 1660, *Collection Appeal Rights*, provide more information.

Sincerely yours,



HARVEY DAVIS JR  
REVENUE OFFICER

**Enclosures:**

Copy of this letter  
Publication 594  
Publication 1660  
Form 12153

The table below shows the amount you owe:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
941	06/30/2003	\$13,870.56	\$0.00	\$45.68	\$13,916.24

Total: \$13,916.24

- CREDITORS LIST - EXHIBIT "G" -

**10-91637-JRS**

Internal Revenue Service  
600 S. Maestral Pl  
New Orleans, LA 70130

GA Dept of Revenue  
PO Box 105499  
Atlanta, GA 30348

Fulton Co Tax Comm  
PO Box 105052  
Atlanta, GA 30348

BAC Home Loans  
450 America Street #SV416  
Simi Valley, CA 93065

City of Atlanta  
Watershed Department  
PO Box 105275  
Atlanta, GA 30348

Vesta Holdings  
1266 West Paces Ferry Road  
Atlanta, GA 30327

Macy's  
9111 Duke Blvd  
Mason, OH 45040

Select Portfolio Services  
3815 SW Temple  
Salt Lake City, UT 84115

Citi Premier Card  
PO Box 6500  
Sioux Falls, SD 57117

Veronica Sigalo  
457 Rockboro Terrace  
Stone Mountain, GA 30083

Internal Revenue Service  
5240 Snapfinger Park Drive 190  
Decatur, GA 30035

Sears Credit Cards  
PO Box 183081  
Columbus, OH 43218

Bianca Unique  
2104 Breckonbridge Drive  
Marietta, GA 30064

Abraham Unique  
2104 Breckonbridge Drive  
Marietta, GA 30064

Uju Moh  
9411 Main Street  
Jonesboro, GA 30000

Mr. & Mrs. Obikudu  
10001 Daly Drive  
Hurst, TX 76053

Mr. & Mrs. Sonny Nuogu  
60 Stable Ave  
Dallas, GA 30132

Fumilayo Osborne  
60 Stable Ave  
Dallas, GA 30132

Doris Bestman  
1238 Sopris Drive  
Houston, TX 77077

Allied Collection Service  
7120 Havenhurst Ave  
Van Nuys, CA 91406

Comcast  
PO Box 530099  
Atlanta, GA 30353

Dish Network  
PO Box 105189  
Atlanta, GA 30348



Citi Cards  
PO Box 688901  
Des Moines, IA 50368

GA Power  
805 Abernathy Blvd  
Atlanta, GA 30318

Cobb Energy EMC  
PO Box 369  
Marietta, GA 30061

Sears  
701E 60<sup>th</sup> North  
PO Box 6241  
Sioux Falls, SD 57117

Cobb Co Water Dept  
660 S. Cobb Drive  
Marietta, GA 30060

West Cobb Sanitation  
PO Box 440892  
Kennesaw, GA 30160

Macy's  
PO Box 183083  
Columbus, OH 43218

Fitness 19 GA 190  
1812 Powder Spring Rd  
Suite 109  
Marietta, GA 30064

Client Services  
3451 Harry Truman Blvd  
St. Charles, MO 63301

SPS  
PO Box 65250  
Salt Lake City, UT 84165

Cobb Co Tax Commissioner  
736 Whitlock Ave  
Marietta, GA 30061

Dekalb County  
PO Box 1027  
Decatur, GA 30031

Scana Energy Marketing  
3340 Peachtree Road  
Suite 750  
Atlanta, GA 30326

Bank of America  
PO Box 25118  
Tampa, FL 25118

✓ Maximus  
34 Peachtree Street, #2400  
Atlanta, GA 30303

I.A. Unique  
2104 Breckonbridge Drive  
Marietta, GA 30064